

**ABSTRACT**

When an IP (Information Provider) server is accessed from a mobile station, a gateway server determines whether or not the IP server is to be IP billed (S101). If it is  
5 not to be IP billed, then user billing is applied. In this case, the gateway server sends a user management number of the mobile station and the number of exchanged packets to a billing system (S102). The billing system calculates a communication fee in accordance with the number of packets, and issues a bill to the user specified by the user management number (S103). On the other hand, if the accessed IP server is to be IP  
10 billed, then IP billing is applied. In this case, the gateway server sends the number of exchanged packets and the address of the accessed IP server to the billing system (S104). The billing system calculates a communication fee in accordance with the number of packets, and issues a bill to the IP (S105).